

# Exhibit 38

## **Statement of Beneficial Ownership and Beneficial Ownership Questionnaire**

**Purpose of Document:** Client provides information as to beneficial owner status, and in order that GOAL TaxBack Limited can provide a tax reclaim service.

---

**Comment:** The statement of beneficial ownership must be received by GTB prior to any tax services being provided.

The purpose of this document is for the client either to:

- (1) Confirm that it is the beneficial owner of the relevant securities and to supply relevant information. In particular information as to its tax residence and tax status as required; or
- (2) Confirm that it is not the beneficial owner and to state whether or not it wishes to disclose the identity of the beneficial owner of the securities.

Completion of the beneficial ownership questionnaire is a prerequisite for GTB to provide any tax reclaim service. The completed questionnaire will allow GTB to identify information concerning entity type, tax status and other information so that it may provide the tax service most appropriate to the beneficial owner.

It will also enable GTB to facilitate the completion of tax reclamation documentation for filing with various tax authorities, and /or paying agents

GOAL TaxBack Limited  
7<sup>th</sup> Floor  
69 Park Lane  
Croydon  
CR9 1BG

Attention: TaxBack Operations Department

Dear Sir/Madam

**Re: Statement of Beneficial Ownership**

Safecustody account Names(s):Roadcraft Technologies LLC Roth 401(K) Plan

Safecustody account No(s): \_\_\_\_\_

We refer to the above named safecustody account names(s) that we have with Old Park Lane Capital PLC and hereby certify that:

*[Check where appropriate]*

We are the beneficial owner of the securities we may hold from time to time in the above safecustody account(s) and have completed the attached beneficial ownership questionnaire.

1. We are resident in The United States and are not subject to taxation in Belgium and Denmark . The income from the securities in our safecustody account(s) will be included in the annual corporation or income tax return filed with our local tax authorities; and
2. The income from the securities in our safecustody account(s) is not derived from a permanent establishment or a fixed place of business we have in any countries of investment.<sup>1</sup>

---

<sup>1</sup> If the income is derived from a permanent establishment or fixed place of business then please provide full details in the attached beneficial ownership questionnaire (Appendix 1).

We hereby undertake to notify GTB immediately of any information that renders the above statements untrue or incorrect.

Yours faithfully

Authorised Signatory 1:

MBJ, attorney-in-fact

Authorised Signatory Name and Title:

Ronald Altbach, Trustee

Authorised Signatory 2:

Authorised Signatory Name and Title:

\_\_\_\_\_

\_\_\_\_\_

For and on behalf of the client<sup>2</sup>:

Roadcraft Technologies LLC Roth  
401(K) Plan

Date:

August 7, 2014

<sup>2</sup> Insert full legal name of client company

### Beneficial Ownership Questionnaire

If tax services are to be provided by GTB, the following beneficial ownership questionnaire must be completed if the client is either the beneficial owner of the securities or is acting on behalf of the beneficial owner of the securities and is willing to fully disclose details concerning the beneficial owner.

#### 1. Details about the Beneficial Owner

Full legal name:	<u>Roadcraft Technologies LLC Roth 401(K) Plan</u>
Entity type (e.g. corporate, mutual fund, pension fund):	<u>Pension Plan</u>
Tax Status (e.g. tax exempt, partially tax exempt, tax paying):	<u>Tax Exempt</u>
Full address of the registered office:	<u>State of Delaware</u> <u>1811 Silverside Road</u> <u>Wilmington, DE 19810</u>
Contact name and full postal address: (if different from above):	<u>Roadcraft Technologies LLC</u> <u>C/O Kaye Scholer LLP</u> <u>425 Park Avenue</u> <u>New York, NY 10022-3598</u>
Telephone:	<u>(212) 616-8082</u>
Fax number:	_____

*GTB will contact this person directly in instances where further information is required in respect of tax and tax services to be provided.*

Does the beneficial owner have any special tax dispensations already in place with any tax authorities either outside the country of residence or from the beneficial owners local tax authorities?

Yes       No

*Please attach documentary evidence of any dispensations to this beneficial ownership questionnaire.*

## **2. Tax Identification and Tax Office details**

Tax Identification Number allocated to  
the beneficial owner by local tax  
authorities: 47-1369981

Tax Office name: N/A

**Tax Office address:** \_\_\_\_\_

Telephone number: \_\_\_\_\_

**Fax number:** \_\_\_\_\_

Contact name (if possible): \_\_\_\_\_

### **3. Tax Services Required**

GTB are able to provide exemption at source, relief at source, or a reclaim of withholding tax where appropriate. GTB are unable to provide tax reclaim services where the beneficial owner holds domestic securities, e.g. for a French resident holding French securities.

Please detail any markets of investment where you do not want GTB to provide tax reclaim services and/or indicate any special requirements that you wish GTB to perform.

N/A

#### 4. Tax Reporting Required

GOAL TaxBack Limited produce electronic reports in EXCEL spreadsheet format or in .pdf hard-copy format showing outstanding withholding tax reclaims and reclaims paid. These reports are sent via e-mail and we require you to provide two e-mail addresses accordingly.

E-mail address 1: Admin@RoadcraftPension.com

E-mail address 2: .....

In which format and with what frequency do you wish to receive these reports:

<input type="checkbox"/> Annually	<input type="checkbox"/> Semi-annually
<input type="checkbox"/> Quarterly	X Monthly
<input type="checkbox"/> No reports required	

#### 5. Other Information

Please use this space to include any other information that may assist us in ensuring appropriate tax treatment, e.g. details of any fixed place of business or any permanent establishment that the beneficial owner may have in the countries of investment.

*Please provide documentary evidence, if appropriate.*

---

---

---

---

---